



**NORTH CAROLINA GENERAL ASSEMBLY  
AMENDMENT  
Senate Bill 154**

AMENDMENT NO. \_\_\_\_\_  
(to be filled in by  
Principal Clerk)

S154-ASVxfr-38 [v.3]

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Amends Title [YES]  
First Edition

Date \_\_\_\_\_, 2023

Senator Johnson

1 moves to amend the bill on page 1, line 3, by rewriting the line to read:  
2 "DISTRICT COMPRISING THE UNINCORPORATED AREAS OF THE COUNTY, AND TO  
3 AUTHORIZE THE TOWN OF INDIAN TRAIL, A PORTION OF THE TOWN OF  
4 STALLINGS, AND UNION COUNTY TO EACH LEVY AN OCCUPANCY TAX, IF  
5 APPROVED IN A REFERENDUM.";

6  
7 and on page 1, lines 4-5 by inserting the following heading between the lines:  
8 "**PART I. AVERY COUNTY OCCUPANCY TAX**";  
9

10 and on page 2, lines 30-31, by inserting the following new Parts between the lines:  
11 "**PART II. INDIAN TRAIL OCCUPANCY TAX**

12 **SECTION 3.** Occupancy tax. – (a) Authorization and Scope. – If the majority of  
13 those voting in a referendum held pursuant to subsection (b) of this section vote for the levy of  
14 the tax, the Town Council of the Town of Indian Trail may levy a room occupancy tax of up to  
15 five percent (5%) of the gross receipts derived from the rental of an accommodation within the  
16 town that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in  
17 addition to any State or local sales tax.

18 **SECTION 3.(b)** Referendum. – Notwithstanding G.S. 160A-215(b), a room  
19 occupancy tax authorized under subsection (a) of this section may be levied only if all of the  
20 following conditions are met:

- 21 (1) The Town Council of the Town of Indian Trail directs the county board of  
22 elections to conduct an advisory referendum on the question of whether to  
23 levy the room occupancy tax.  
24 (2) The election is held in accordance with the procedures of G.S. 163-287, and  
25 the form of the question to be presented on the ballot concerning the room  
26 occupancy tax is as follows:

" [ ] FOR [ ] AGAINST

28 The levy of a room occupancy tax in the amount of up to five percent (5%) of  
29 the gross receipts derived from the rental of an accommodation located within  
30 the town."

- 31 (3) A majority of those voting in the referendum vote for the levy of the room  
32 occupancy tax.



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- 1           (4)     The Town Council of the Town of Indian Trail adopts a resolution levying the  
2                     room occupancy tax after providing not less than 10 days' public notice of the  
3                     levy. A room occupancy tax shall become effective on the date specified in  
4                     the resolution levying the tax, which must be the first day of a calendar month  
5                     and may not be earlier than the first day of the second month after the date the  
6                     resolution is adopted.

7           **SECTION 3.(c)** Rate Increase. – The Town Council of the Town of Indian Trail  
8     may, by resolution and after not less than 10 days' public notice and a public hearing, increase  
9     the rate of the tax to a rate not in excess of that approved in an election held pursuant to subsection  
10    (b) of this section. A rate increase shall become effective on the date specified in the resolution  
11    levying the increase, which must be the first day of a calendar month and may not be earlier than  
12    the first day of the second month after the date the resolution is adopted.

13          **SECTION 3.(d)** Administration. – A tax levied under this section shall be  
14    administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in  
15    G.S. 160A-215 apply to a tax levied under this section.

16          **SECTION 3.(e)** Distribution and Use of Tax Revenue. – The Town of Indian Trail  
17    shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Indian Trail Tourism  
18    Development Authority. The Authority shall use at least two-thirds of the funds remitted to it  
19    under this subsection to promote travel and tourism and shall use the remainder for  
20    tourism-related expenditures in the Town of Indian Trail.

21           The following definitions apply in this section:

- 22          (1)     Net proceeds. – Gross proceeds less the cost to the town of administering and  
23                     collecting the tax, as determined by the finance officer, not to exceed three  
24                     percent (3%) of the first five hundred thousand dollars (\$500,000) of gross  
25                     proceeds collected each year and one percent (1%) of the remaining gross  
26                     proceeds collected each year.
- 27          (2)     Promote travel and tourism. – To advertise or market an area or activity,  
28                     publish and distribute pamphlets and other materials, conduct market research,  
29                     or engage in similar promotional activities that attract tourists or business  
30                     travelers to the area. The term includes administrative expenses incurred in  
31                     engaging in the listed activities.
- 32          (3)     Tourism-related expenditures. – Expenditures that, in the judgment of the  
33                     Indian Trail Tourism Development Authority, are designed to increase the use  
34                     of lodging facilities, meeting facilities, or convention facilities in the town or  
35                     to attract tourists or business travelers to the town. The term includes  
36                     tourism-related capital expenditures.

37          **SECTION 4.** Tourism Development Authority. – (a) Appointment and Membership.  
38    – When the Town Council adopts a resolution levying a room occupancy tax under this Part, it  
39    shall also adopt a resolution creating the Indian Trail Tourism Development Authority, which  
40    shall be a public authority under the Local Government Budget and Fiscal Control Act. The  
41    resolution shall provide for the membership of the Authority, including the members' terms of  
42    office, and for the filling of vacancies on the Authority. At least one-third of the members shall  
43    be individuals who are affiliated with businesses that collect the tax in the town, and at least

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1 one-half of the members shall be individuals who are currently active in the promotion of travel  
2 and tourism in the town. The Town Council shall designate one member of the Authority as chair  
3 and shall determine the compensation, if any, to be paid to members of the Authority.

4 The Authority shall meet at the call of the chair and shall adopt rules of procedure to  
5 govern its meetings. The finance officer for the Town of Indian Trail shall be the ex officio  
6 finance officer of the Authority.

7 **SECTION 4.(b)** Duties. – The Authority shall expend the net proceeds of the tax  
8 levied under this Part for the purposes provided in Section 3 of this Part. The Authority shall  
9 promote travel, tourism, and conventions in the town; sponsor tourist-related events and activities  
10 in the town; and finance tourist-related capital projects in the town.

11 **SECTION 4.(c)** Reports. – The Authority shall report quarterly and at the close of  
12 the fiscal year to the Indian Trail Town Council on its receipts and expenditures for the preceding  
13 quarter and for the year in such detail as the Town Council may require.

14  
15 **PART III. STALLINGS OCCUPANCY TAX**

16 **SECTION 5.** Stallings District S Created. – Stallings District S is created as a taxing  
17 district. Its jurisdiction consists of only that part of the Town of Stallings that is located within  
18 Union County. Stallings District S is a body politic and corporate and has the power to carry out  
19 the provisions of this Part. The Stallings Town Council shall serve ex officio as the governing  
20 body of the district, and the officers of the town shall serve as the officers of the governing body  
21 of the district. A simple majority of the governing body constitutes a quorum, and approval by a  
22 majority of those present is sufficient to determine any matter before the governing body, if a  
23 quorum is present.

24 **SECTION 6.** Occupancy tax. – (a) Authorization and Scope. – If the majority of  
25 those voting in a referendum held pursuant to subsection (b) of this section vote for the levy of  
26 the tax, the governing body of Stallings District S may levy a room occupancy tax of up to five  
27 percent (5%) of the gross receipts derived from the rental of an accommodation within the district  
28 that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition  
29 to any State or local sales tax.

30 **SECTION 6.(b)** Referendum. – Notwithstanding G.S. 160A-215(b), a room  
31 occupancy tax authorized under subsection (a) of this section may be levied only if all of the  
32 following conditions are met:

33 (1) The governing body of Stallings District S directs the county board of  
34 elections to conduct an advisory referendum on the question of whether to  
35 levy the room occupancy tax.

36 (2) The election is held in accordance with the procedures of G.S. 163-287, and  
37 the form of the question to be presented on the ballot concerning the room  
38 occupancy tax is as follows:

39 " ☐ FOR ☐ AGAINST

40 The levy of a room occupancy tax in the amount of up to five percent (5%) of  
41 the gross receipts derived from the rental of an accommodation located within  
42 the part of the Town of Stallings that is in Union County."

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1           (3)     A majority of those voting in the referendum vote for the levy of the room  
2                   occupancy tax.

3           (4)     The governing body of Stallings District S adopts a resolution levying the  
4                   room occupancy tax after providing not less than 10 days' public notice of the  
5                   levy. A room occupancy tax shall become effective on the date specified in  
6                   the resolution levying the tax, which must be the first day of a calendar month  
7                   and may not be earlier than the first day of the second month after the date the  
8                   resolution is adopted.

9           **SECTION 6.(c) Rate Increase.** – The governing body of Stallings District S may, by  
10           resolution and after not less than 10 days' public notice and a public hearing, increase the rate of  
11           the tax to a rate not in excess of that approved in an election held pursuant to subsection (b) of  
12           this section. A rate increase shall become effective on the date specified in the resolution levying  
13           the increase, which must be the first day of a calendar month and may not be earlier than the first  
14           day of the second month after the date the resolution is adopted.

15           **SECTION 6.(d) Administration.** – A tax levied under this section shall be  
16           administered, collected, and repealed as provided in G.S. 160A-215 as if Stallings District S were  
17           a city. The penalties provided in G.S. 160A-215 apply to a tax levied under this section.

18           **SECTION 6.(e) Distribution and Use of Tax Revenue.** – Stallings District S shall,  
19           on a quarterly basis, remit the net proceeds of the occupancy tax to the Stallings District S  
20           Tourism Development Authority. The Authority shall use at least two-thirds of the proceeds  
21           remitted to it to promote travel and tourism and shall use the remainder for tourism-related  
22           expenditures. In accordance with the North Carolina Constitution and the United States  
23           Constitution, the tax proceeds may be used only for the direct benefit of the jurisdiction of  
24           Stallings District S. None of the proceeds may be used to promote travel or tourism or for  
25           tourism-related expenditures in areas within the Town of Stallings that are outside of the district.

26           The following definitions apply in this section:

27           (1)     Net proceeds. – Gross proceeds less the cost to the district of administering  
28                   and collecting the tax, as determined by the finance officer, not to exceed three  
29                   percent (3%) of the first five hundred thousand dollars (\$500,000) of gross  
30                   proceeds collected each year and one percent (1%) of the remaining gross  
31                   receipts collected each year.

32           (2)     Promote travel and tourism. – To advertise or market an area or activity,  
33                   publish and distribute pamphlets and other materials, conduct market research,  
34                   or engage in similar promotional activities that attract tourists or business  
35                   travelers to the area. The term includes administrative expenses incurred in  
36                   engaging in the listed activities.

37           (3)     Tourism-related expenditures. – Expenditures that, in the judgment of the  
38                   Tourism Development Authority, are designed to increase the use of lodging  
39                   facilities, meeting facilities, or convention facilities in the district or to attract  
40                   tourists or business travelers to the district. The term includes tourism-related  
41                   capital expenditures.

42           **SECTION 7.** Stallings District S Tourism Development Authority. – (a)  
43           Appointment and Membership. – When the governing body of the district adopts a resolution

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1 levying a room occupancy tax under this Part, it shall also adopt a resolution creating the Stallings  
2 District S Tourism Development Authority, which shall be a public authority under the Local  
3 Government Budget and Fiscal Control Act. The resolution shall provide for the membership of  
4 the Authority, including the members' terms of office, and for the filling of vacancies on the  
5 Authority. At least one-third of the members must be individuals affiliated with businesses that  
6 collect the tax in the district, and at least one-half of the members must be individuals currently  
7 active in the promotion of travel and tourism in the district. The governing body of the district  
8 shall designate one member of the Authority as chair and shall determine the compensation, if  
9 any, to be paid to members of the Authority.

10 The Authority shall meet at the call of the chair and shall adopt rules of procedure to  
11 govern its meetings. The finance officer for the governing body of the district shall be the ex  
12 officio finance officer of the Authority.

13 **SECTION 7.(b) Duties.** – The Authority shall expend the net proceeds of the tax  
14 levied under this Part for the purposes provided in Section 6 of this Part. The Authority shall  
15 promote travel, tourism, and conventions in the district; sponsor tourist-related events and  
16 activities in the district; and finance tourist-related capital projects in the district.

17 **SECTION 7.(c) Reports.** – The Authority shall report quarterly and at the close of  
18 the fiscal year to the governing body of the district on its receipts and expenditures for the  
19 preceding quarter and for the year in such detail as the governing body of the district may require.  
20

21 **PART IV. UNION COUNTY OCCUPANCY TAX**

22 **SECTION 8. Occupancy tax.** – (a) Authorization and Scope. – If the majority of  
23 those voting in a referendum held pursuant to subsection (b) of this section vote for the levy of  
24 the tax, the Union County Board of Commissioners may levy a room occupancy tax of one  
25 percent (1%) of the gross receipts derived from the rental of an accommodation within the county  
26 that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition  
27 to any State or local sales tax.

28 **SECTION 8.(b) Referendum.** – Notwithstanding G.S. 153A-155(b), a room  
29 occupancy tax authorized under subsection (a) of this section may be levied only if all of the  
30 following conditions are met:

31 (1) The Union County Board of Commissioners directs the county board of  
32 elections to conduct an advisory referendum on the question of whether to  
33 levy the room occupancy tax.

34 (2) The election is held in accordance with the procedures of G.S. 163-287, and  
35 the form of the question to be presented on the ballot concerning the room  
36 occupancy tax is as follows:

37 "[ ] FOR [ ] AGAINST

38 The levy of a room occupancy tax in the amount of one percent (1%) of the  
39 gross receipts derived from the rental of an accommodation located within the  
40 county."

41 (3) A majority of those voting in the referendum vote for the levy of the room  
42 occupancy tax.

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- 1           (4)     The Union County Board of Commissioners adopts a resolution levying the  
2                     room occupancy tax after providing not less than 10 days' public notice of the  
3                     levy. A room occupancy tax shall become effective on the date specified in  
4                     the resolution levying the tax, which must be the first day of a calendar month  
5                     and may not be earlier than the first day of the second month after the date the  
6                     resolution is adopted.

7           **SECTION 8.(c)** Administration. – A tax levied under this section shall be  
8     administered, collected, and repealed as provided in G.S. 153A-155. The penalties provided in  
9     G.S. 153A-155 apply to a tax levied under this section.

10          **SECTION 8.(d)** Distribution and Use of Tax Revenue. – Union County shall, on a  
11     quarterly basis, remit the net proceeds of the occupancy tax to the Union County Tourism  
12     Development Authority. The Authority shall use at least two-thirds of the funds remitted to it  
13     under this subsection to promote travel and tourism and shall use the remainder for  
14     tourism-related expenditures in the county.

15           The following definitions apply in this section:

- 16          (1)     Net proceeds. – Gross proceeds less the cost to the county of administering  
17                     and collecting the tax, as determined by the finance officer, not to exceed three  
18                     percent (3%) of the first five hundred thousand dollars (\$500,000) of gross  
19                     proceeds collected each year and one percent (1%) of the remaining gross  
20                     proceeds collected each year.  
21          (2)     Promote travel and tourism. – To advertise or market an area or activity,  
22                     publish and distribute pamphlets and other materials, conduct market research,  
23                     or engage in similar promotional activities that attract tourists or business  
24                     travelers to the area. The term includes administrative expenses incurred in  
25                     engaging in the listed activities.  
26          (3)     Tourism-related expenditures. – Expenditures that, in the judgment of the  
27                     Union County Tourism Development Authority, are designed to increase the  
28                     use of lodging facilities, meeting facilities, or convention facilities in the  
29                     county or to attract tourists or business travelers to the county. The term  
30                     includes tourism-related capital expenditures.

31          **SECTION 9.** Tourism Development Authority. – (a) Appointment and Membership.  
32     – When the Union County Board of Commissioners adopts a resolution levying a room  
33     occupancy tax under this Part, it shall also adopt a resolution creating the Union County Tourism  
34     Development Authority, which shall be a public authority under the Local Government Budget  
35     and Fiscal Control Act. The resolution shall provide for the membership of the Authority,  
36     including the members' terms of office, and for the filling of vacancies on the Authority. At least  
37     one-third of the members shall be individuals who are affiliated with businesses that collect the  
38     tax in the county, and at least one-half of the members shall be individuals who are currently  
39     active in the promotion of travel and tourism in the county. The board of commissioners shall  
40     designate one member of the Authority as chair and shall determine the compensation, if any, to  
41     be paid to members of the Authority.

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1           The Authority shall meet at the call of the chair and shall adopt rules of procedure to  
2 govern its meetings. The finance officer for Union County shall be the ex officio finance officer  
3 of the Authority.

4           **SECTION 9.(b)** Duties. – The Authority shall expend the net proceeds of the tax  
5 levied under this Part for the purposes provided in Section 8 of this Part. The Authority shall  
6 promote travel, tourism, and conventions in the county; sponsor tourist-related events and  
7 activities in the county; and finance tourist-related capital projects in the county.

8           **SECTION 9.(c)** Reports. – The Authority shall report quarterly and at the close of  
9 the fiscal year to the Union County Board of Commissioners on its receipts and expenditures for  
10 the preceding quarter and for the year in such detail as the board may require.";

11  
12 and on page 2, line 31, by rewriting the line to read:

13 **"PART IV. APPLICABILITY AND EFFECTIVE DATE**

14           **SECTION 10.** G.S. 153A-155(g) reads as rewritten:";

15  
16 and on page 2, line 40, by rewriting the line to read:

17 "Rowan, Rutherford, Sampson, Scotland, Stanly, Swain, Transylvania, Tyrrell, Union, Vance,";

18  
19 and on page 2, line 45, by rewriting the line to read:

20           **"SECTION 11.** G.S. 160A-215(g) reads as rewritten:

21           "(g) Applicability. – Subsection (c) of this section applies to all cities that levy an  
22 occupancy tax. To the extent subsection (c) conflicts with any provision of a local act, subsection  
23 (c) supersedes that provision. The remainder of this section applies only to Beech Mountain  
24 District W, to the Cities of Belmont, Conover, Eden, Elizabeth City, Gastonia, Goldsboro,  
25 Greensboro, Hickory, High Point, Indian Trail, Jacksonville, Kings Mountain, Lake Santeetlah,  
26 Lenoir, Lexington, Lincolnton, Lowell, Lumberton, Monroe, Mount Airy, Mount Holly,  
27 Reidsville, Roanoke Rapids, Salisbury, Sanford, Shelby, Statesville, Washington, and  
28 Wilmington, to the Towns of Ahoskie, Beech Mountain, Benson, Bermuda Run, Blowing Rock,  
29 Boiling Springs, Boone, Burgaw, Carolina Beach, Carrboro, Cooleemee, Cramerton, Dallas,  
30 Dobson, Elkin, Fontana Dam, Franklin, Grover, Hillsborough, Jonesville, Kenly, Kure Beach,  
31 Leland, McAdenville, Mocksville, Mooresville, Murfreesboro, North Topsail Beach, Pembroke,  
32 Pilot Mountain, Ranlo, Robbinsville, Selma, Smithfield, St. Pauls, Swansboro, Troutman, Tryon,  
33 West Jefferson, Wilkesboro, Wrightsville Beach, Yadkinville, Yanceyville, to the municipalities  
34 in Avery and Brunswick Counties, ~~and to Saluda District D-D,~~ and to Stallings District S."

35           **SECTION 12.** This act is effective when it becomes law."

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SIGNED \_\_\_\_\_  
Amendment Sponsor

SIGNED \_\_\_\_\_  
Committee Chair if Senate Committee Amendment

ADOPTED \_\_\_\_\_ FAILED \_\_\_\_\_ TABLED \_\_\_\_\_